



MACHINERY & EQUIPMENT EXEMPTION

Request for Refund of Sales or Use Tax Paid

To request a refund of sales or use tax paid on logging, rock crushing, and aggregate equipment, complete and send this form to the Department of Revenue at the address listed below. (Please see ESHB 1887)

► **Machinery & Equipment** (including Repair and Replacement parts)
Must have a useful life of one year or more per WAC 458-20-13601

► **Machinery & Equipment**
Must be **purchased after** June 30, 1995

► **Hand Powered Tools are NOT Eligible**

► **Qualified Repair & Replacement Parts**

- Replacement Parts (July 1, 1995 to June 5, 1996)
That increase productivity and efficiency" per RCW 82.08.02565
- Repair & Replacement Parts (**purchased after** June 6, 1996)
That have a useful life of one year or more".

Date _____

Company Name _____

Tax Reporting Account Number _____

Street Address _____

Contact Person _____

City, State, Zip _____

Phone Number _____

► **Did a Department audit cover any period of this request?** Yes No

► **Please list EACH YEAR on a separate form. Make copies as needed for EACH YEAR.** Attach copies of invoices that include exempt purchases/repairs, when the invoice is \$1,000 or more.

► **Return to:** Machinery and Equipment Refund, Department of Revenue, PO Box 47474, Olympia WA 98504-7474.
If you have any questions, please call (800) 647-7706.

► For leased equipment, please contact your lessor for refund. You must give a completed *Manufacturer's Sales and Use Tax Exemption Certificate* to the lessor to receive a refund and to stop sales tax from being charged on future lease payments.

| Date of Purchase | Invoice Number | Vendor | Vendor Address (street, city and state) | Description | Month/Yr Use Tax Reported | Purchase Price | Sales Tax Paid | Use Tax Reported |
|------------------|----------------|--------|--|-------------|---------------------------------|----------------|-------------------|---------------------|
| | | | | | | \$ | \$ | \$ |
| | | | | | | | | |
| | | | | | | | | |
| TOTAL (page 1) | | | | | | \$ | \$ | \$ |

► **If more space is required, see reverse.**

I certify that sales tax was paid to the seller, or use tax was paid on our Combined Excise Tax Returns for the purchases listed. I further certify that since this refund is being requested directly from the Department of Revenue, a refund request will not be made to the equipment vendor/seller.

Name _____ Signature _____ Date ____ / ____ / ____

Request for Refund of Sales or Use Tax Paid

Company Name _____

Tax Reporting Account Number _____

| Date of Purchase | Invoice Number | Vendor | Vendor Address (street, city and state) | Description | Month/Yr Use Tax Reported | Purchase Price | Sales Tax Paid | Use Tax Reported |
|---|----------------|--------|--|-------------|---------------------------------|----------------|-------------------|---------------------|
| | | | | | | \$ | \$ | \$ |
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| SUBTOTAL (this page) | | | | | | \$ | \$ | \$ |
| ▶ Please make additional copies of this form as needed. Transfer TOTAL (from other page(s)) | | | | | | \$ | \$ | \$ |
| TOTAL | | | | | | \$ | \$ | \$ |

To inquire about the availability of this document in an alternate format for the visually impaired, please call (360) 753-3217.

Teletype (TTY) users please call (800) 451-7985. You may also access tax information on our Internet home page at <http://dor.wa.gov>.